

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

July 14, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the June 9, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the June 9, 2008 Board Meeting

4. Declaration of Conflicts of Interest

AGENDA DETAIL

July 14, 2008

Page 2

5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):

Everlene Romero CPA PC	Christine Z. Freeland CPA PC
Partner: Everlene Romero 12393-E	Partner: Christine Z. Freeland 7278-E
Christopher T. Solomon CPA PC	
Partner: Christopher T. Solomon 14939-E	
 - b. Recommended for Registration of LLC/PLLC/LLP for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Wayne K. Symington LLC	Hector M. Hurtado CPA PLLC
Partner: Wayne K. Symington 6879-R	Partner: Hector M. Hurtado 7356-E
Allen Browning CPA PLC	William Bandi CPA PLLC
Partner: Allen Browning 14875-E	Partner: William Bandi 2813-E
Effective Accounting Solutions LLC	Lupe M. Nesbitt CPA PLLC
Partner: Jared Van Arsdale 14943-E	Partner: Lupe M. Nesbitt 8960-E
 - c. Recommended for Firm Name Change:

Heidenreich & Heidenreich CPA PLLC	International Tax & Accounting
Heidenreich & Heidenreich CPA 2099-P	Douglas J. Kingston CPA 4767-S
Partner: Suzanne Heidenreich 10169-R	Partner: Douglas J. Kingston 9207-R
 - d. Request for Firm Cancellation . Do not wish to renew:

Katherine C. White CPA PC 1168-C	Back Office Plus PC 2309-C
Partner: Katherine C. White 13331-E	Partner: Lisa Gene Johnston 12261-E
Crawford & Mancini PC 529-C	
Partner: David M. Mancini 3367-E (expired)	
 - e. Recommended for Cancellation of Certificate per registrant's request not to renew:

John Edward Fox 13719-R	Susan Lee Davis 12403-R
Patrick Robert Phelan 5797-E	Lori J. Slater 10854-E
Kathryn A. McCormack 6265-E	Nick L. Voller 10604-R
Kathleen A. Grainger 6568-R	Morrissa W. Summers 14705-R
 - f. Recommended for Reissuance of Certificate because of Name Change:

Patricia M. Corke (von Kolen) 12745-E
Megan M. Riley (Smith) 11655-E

AGENDA DETAIL

July 14, 2008

Page 3

Julie Kay Bonefas (Rodriguez) 8866-E
Georgia Walton Rusing (McGee) 7752-R
Heather Marie Argenio (Spraggins) 14789-E
Christa Pfunder Abare (Ellen Pfunder) 11253-E
Elizabeth Eisenberg (Hale) 12541-E
Kiala L. Felder (Felder-Furr) 13066-E
Tawni M. Doyle (Adams) 11821-E

g. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Selina J. Ashworth	Douglas C. Berg, Jr
Pratixa Bhakta	Gannon Burleigh
Audilia Gunawan	Jennifer K. Jarrell
Courtney L. Jolicoeur	Hosanna Kakarala
Allan C. Klose	Hui-Wen Lin
Steven Malina	Ryan W. Mecham
Brian Roy Morrow	Roberta Potts
Jason I. Riggs	Kristin M. Schulke
Cara A. Seavers	Jordan I. Taylor
Srinivasan S. Vijayapuram	Michael R. Wallace

h. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

David Woolf . California

i. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Gerald I. Bauman - North Carolina	Herman V. Cueto - New Jersey
Timothy R. Fischer . New Mexico	Daniel Hurtado . Illinois
Jamie Kilcoyne . Utah	Sharna L. Larson . Nevada
Jonathan P. Mickelsen . California	Guy M. Ransom . Wyoming
Todd Spaanstra . Michigan	Sherrilyn True-Owzarski . Washington
Daniel Vandenberghe . Nevada	David StrattonWaite . California
Joseph M. Watt . Missouri	Patrick R.Winter - California

- j. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Lita R. Muhr - New Mexico

- k. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Leoncio Enriquez Atienza

Jessica Marie Baker

Kate E. Banker

Matthew Angelo Berardini

Marina B. Bolotovskiy

Richard D. Brown

Tyler Jeffrey Woods

Briana Lee Bunch

Spencer Lynn Bunn

Daniel A. Calabro

Loran Richard Candlish

Zachary Alan Carr

Daziano Donovan Cartwright

Adam Jason Castaldi

Jennifer Leigh Christians

Michelle Catherine Cobeaga

David Charles Cooper

Dustin Tyler Cooper

Laura Michelle Danker

Robert Francis Dembowski

Jack Yujun Deng

Darshan Manmohan Desai

Kyle Patrick Dunlap

Allison Jo Fish

Ryan Jared Fish

Laura Lynn Flaherty

Peggy S. Fuhr

Julie Melissa Gaskins

Katrine Habib

Bisera Handzic

Lisa Michelle Hewes

Lisa Mae Hofferma

Christopher Scott Horne

Yufang Hu

David James Humphreys

Jonathan Hallas Hunzeker

Mark James Hymer

Chelsey Suzanne Janzen

Gil Douglas Johnson

Kelli Jo Johnson

Travis Robert Johnson

Tyler Austin Kenson

Alexander Stephen Kier

Crystal Lee Zenko

Archana Kulkarni

Kali Elaine Laden

Ho Ting Alvin Lam

Shannon Stephanie Landis

Albert Patrick Lara

Jacques Robert LeMaitre

AGENDA DETAIL

July 14, 2008

Page 5

Ryan Christopher Littleton	Adam Walker Lohr
Kevin Joseph Marx	Crystal Lynn Cloud Melnick-Holland
Leah Marie Meredith	Violeta Michael
Denise Lynn Mitchell	Amber Marie Molloy
Cynthia Naomi Montoya	Christina Jaclyn Mueller
Susana T. Paskiewicz	Cassandra Lynn Perwin
Jennifer Marie Schissel	Jeffrey Randall Smith, Jr.
Kurt Charles Stouvenel	Nathan A. Stuetgen
Robyn Subia	Maha Akef Sweis
Stacy Lee Thompson	Sandra Lee Trombley
Zachary Boone Ward	John Michael White

- I. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Abbott Company 31-C	Cogan, Terry B., CPA 5088-S
Edelman & Company CPA PC 2381-C	Kayal, Albert S. CPA 4775-S
Rogers, N. Terryl & Company PC 308-C	Solin Financial Services LLC 2749-L
Viergutz, Clinton W CPA 5791-S	Wade, J. Vernon CPA 4572-S

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations
- d. Legislative Update

7. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. NASBA, Western Regional Update

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 8-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session.

All meeting attendees will be required to leave the room during executive session.

8. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

a. File No. 2008.048

The Accounting and Auditing Standards Committee recommended that the Board close the file and defer action to the Board regarding compliance with A.R.S. § 32-747.01.

b. File No. 2008.059

The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.

c. File No. 2008.065

The Tax Practice Committee recommended that the Board close the file.

d. File No. 2008.068

The Tax Practice Committee recommended that the Board close the file.

e. File No. 2008.071

The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.

9. Committee Recommendations – Investigation Files

a. File No. 2008.025

The Accounting and Auditing Standards Committee recommended that the Board close the file.

b. File No. 2008.037

The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).

c. File No. 2008.038

The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.

10. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

a. File No. 2008.074

The Peer Review Oversight Advisory Committee recommended that the Board issue an Administrative Letter of Concern.

11. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.076
- b. File No. 2008.082
- c. File No. 2008.083

12. Initial Analysis

- a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- b. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- c. File No. 2008.084
Board to review draft Administrative Letter of Concern (LOC)
- d. File No. 2008.085
Board to review draft Administrative Letter of Concern (LOC)

13. Assistant Attorneys General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: 2007.013; 2007.050; 2007.029; 2008.048; 2008.082; 2008.083; & Peter Brown.

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 14 and 15 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

- a. Status of Compliance with Decision & Order (By Consent)
Board to determine status of compliance with Order and may take action if found to be non-compliant.
 - i. File No. 2007.013; Buttrum, L. Z.
- b. Response / Non-response to Offered Decision and Order (By Consent)
Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:
 - i. File No. 2007.029; Holcomb & Shreeve, P.C. (2566-C)
 - ii. File No. 2007.050; Robert A. Hutchison, CPA (5629-S)

- c. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2008.031; Friedman, Louis
 - ii. File No. 2008.078; Bell, Scott
- d. Pre-approval of CPE
 - i. File No. 2007.107; Dusseau, Ken
- e. Issues from and/or regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. CPA Examination Ownership
 - ii. White paper regarding 120/150 exam
- f. Application for Certification by Examination . A.R.S. § 32-721 Board Decision Deferral Pending Oral Response from Candidate
Andrea Marie Coury
Trina Dev
- g. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Eugenio Fontes
Brian K. Nelson
Garth J. Perry
- h. Application for Certification by Reciprocity, Deferral by Certification Committee - A.R.S. § 32-726(F)
Peter William Brown . California
- i. Application for Uniform CPA Exam, Denial/Deferral by Certification Committee - A.R.S. § 32-723
Erica Lee Brownlee
Elizabeth Yuree Koppinger
- j. Request for a CPE Waiver and/or Fee Waiver . A.R.S. § 32-730(C) & (D)
Mary Virginia Melcher 3650-E (Late Fee)
- k. Request for a CPE Extension
Daniel E. Bachus 9374-E
E. Allan Brooks 739-E

- l. Request for Inactive Status . A.R.S. § 32-730
Lisa M. Larned 10640-E
Amy Davenport Mireles 14021-R
Lori B. Smith 11177-E
 - m. Application for Reinstatement . A.R.S. § 32-748:
Terri L. Fisher (Stephan) 10997-E
 - n. Extension of Time to Comply with Peer Review Requirements of A.A.C. R4-1-454:
Patricia H. Rowdabaugh CPA PC 937-C
 - o. Firm/Sole Practitioner Application/Compliance with A.R.S. § 32-747.01
Padgett Business Services . East Valley
 - p. Request for Interpretation Regarding CPA Work Product Review by Non-CPA
 - q. Federal of Associations of Regulatory Boards (FARBs) 16th Annual Attorney Certification Seminar (ACS) October 3rd . 5th, 2008, Colorado Springs, Colorado
Consideration of approval for the Assistant Attorneys General attendance.
 - r. Discuss Topics for Annual Board Meeting August 14th & 15th
-
- 16. Summary of Current Events**
 - 17. Discussion of Items to be placed on future meeting agenda**
 - 18. Adjournment**